

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 966 - SB 1534

March 24, 2021

SUMMARY OF BILL: Prohibits the State Election Commission, Coordinator of Elections, and county election commissions from accepting contributions, including in-kind contributions, from any private entity for the purpose of conducting elections in this state.

Establishes that a taxpayer-funded audit of an election or election equipment is required to conform to the United States Accountability Office's Generally Accepted Government Auditing Standards (GAGAS).

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The proposed legislation is not estimated to impact the ability for state and local election commissions to carry out their statutorily required duties to conduct elections in this state.
- Pursuant to Tenn. Code Ann. § 2-20-103, a county election commission that utilizes a precinct-based optical scanner is required to conduct mandatory audits of the paper ballots cast for each presidential and gubernatorial election. Counties with a population less than 300,000 are required to randomly select one precinct to audit; counties with a population greater than 300,000 select five precincts for audit.
- Counties currently performing optical scanner audits and any audits in the future regarding elections or election equipment would be required to adhere to GAGAS guidelines.
- According to the federal Single Audit Act Amendments of 1996, entities receiving more than \$750,000 in federal funds in one year, including state and local governments, are required to utilize GAGAS guidelines for annual audits.
- It is estimated that any current or future audit of an election or election equipment can be performed under GAGAS guidelines within existing resources; therefore, no significant fiscal impact to state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The script is cursive and fluid.

Krista Lee Carsner, Executive Director

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